

# **EXHIBIT 107**

BUTZEL LONG, a professional corporation  
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22<sup>nd</sup> Floor  
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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re:	: Chapter 11
	: Case No. 05-44481 [RDD]
DPH HOLDINGS CORP, <i>et al.</i> ,	:
	:
Reorganized Debtors,	:
	:
-----X	
DELPHI AUTOMOTIVE SYSTEMS, LLC,	: Adv. Pro. No. 07-02198 [RDD]
	:
Plaintiff,	:
v.	:
	:
THE TIMKEN COMPANY, and	:
THE TIMKEN CORPORATION	:
	:
Defendants.	:
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**FIRST AMENDED COMPLAINT TO AVOID AND  
RECOVER TRANSFERS PURSUANT TO 11 U.S.C. §§ 547 AND 550**

Plaintiff, Delphi Automotive Systems, LLC (“Plaintiff”), by its counsel, Butzel Long, a professional corporation, as and for its first amended complaint (the “First Amended Complaint”) against Defendants, The Timken Company and The Timken Corporation (collectively, “Defendants”), allege the following:

## **INTRODUCTION**

1. Plaintiff brings this adversary proceeding (the “Adversary Proceeding”) pursuant to, *inter alia*, sections 547 and 550 of the Bankruptcy Code and Rules 3007 and 7001(1) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) for an Order and Judgment from this Court against Defendants to direct the return of certain transfers (the “Transfers”) that were made by Plaintiff to Defendants as identified on Exhibit 1 attached hereto.

2. On October 8, 2005 (the “Initial Filing Date”), Delphi Corporation (“Delphi”) and certain of its subsidiaries (the “Initial Filers”) each filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330 (the “Bankruptcy Code”).

3. On October 14, 2005, three additional U.S. subsidiaries of Delphi (together with the Initial Filers, the “Reorganized Debtors”) filed voluntary petitions in this Court for reorganization relief under chapter 11 of the Bankruptcy Code.

4. The Reorganized Debtors’ First Amended Joint Plan of Reorganization, as modified and amended, was confirmed by the Court on July 30, 2009 (the “Modified Plan”) and became effective on October 6, 2009.

5. Under the Modified Plan, general unsecured creditors in these chapter 11 cases will receive less than full value on account of their unsecured claims.

6. Accordingly, pursuant to section 7.19 of the Modified Plan, the Reorganized Debtors retained the right to pursue the claims and causes of action asserted in this First Amended Complaint and to settle, release or compromise such claims and causes of action without further order of the Court.

### **JURISDICTION AND VENUE**

7. This Adversary Proceeding is a “core” proceeding pursuant to 28 U.S.C. §§ 157(b)(2)(A), (F) and (O).

8. Subject-matter jurisdiction exists in this Court pursuant to 28 U.S.C. § 1334.

9. Personal jurisdiction exists in this Court because Defendants conducted business in the United States and/or directed activities toward Plaintiff in the United States.

10. Venue of this Adversary Proceeding is proper in this Court pursuant to 28 U.S.C. § 1409(a).

11. Defendants were creditors of Plaintiff prior to the filing of the Reorganized Debtors’ chapter 11 cases.

### **PARTIES AND BACKGROUND**

12. Plaintiff was the operating subsidiary of Delphi in North America that performed, among other things, accounting and payment functions for the Reorganized Debtors in connection with their manufacture of automotive parts, components, modules and assemblies through various divisions.

13. Plaintiff entered into certain purchase agreements (the “Agreements”) with Defendants for the supply of various parts to the Reorganized Debtors.

14. The Timken Company is an Ohio corporation located at 1835 Dueber Ave. SW, Canton, OH 44706.

15. The Timken Corporation is an Ohio corporation located at 3625 Waterbury Lane, Powell, OH 43065.

16. Pursuant to the terms of the Agreements, Defendants were required to ship certain goods for the benefit of Plaintiff and the other Reorganized Debtors.

17. Plaintiff did not accept physical invoices from Defendants in connection with Defendants' shipment of goods under the Agreements.

18. Rather, Plaintiff's accounts payable system was used to generate payment to Defendants.

19. During the ninety (90) days preceding the Initial Filing Date, Plaintiff made certain payments to Defendants in satisfaction of amounts due for goods previously shipped by Defendants under the Agreements (the "Transfers"). Such Transfers are identified on Exhibit 1 attached hereto.

### **CLAIM FOR RELIEF**

#### **Avoidance and Recovery of Preferential Transfers**

20. Plaintiff incorporates by reference the preceding allegations.

21. On or within ninety (90) days prior to the Initial Filing Date, Plaintiff made, or caused to be made, the Transfers listed on Exhibit 1 to, or for the benefit of, Defendants.

22. Plaintiff owned the funds that were transferred to the Defendants, and such Transfers constituted transfers of interests in Plaintiff's property.

23. Plaintiff made, or caused to be made, each Transfer listed on Exhibit 1 for, or on account of, an antecedent debt owed to Defendants as of the date on which each Transfer was made. The documents evidencing the antecedent debt include the purchase orders and/or invoices/bills of lading identified on Exhibit 1, which purchase orders and/or invoices/bills of lading include evidence of the amount of the antecedent debt and the approximate dates the subject goods contemplated by the Agreements were ordered by Plaintiff pursuant to the Agreements and/or were provided by Defendants.

24. Pursuant to Bankruptcy Code section 547(f), for purposes of this Adversary

Proceeding, Plaintiff is presumed to have been, and was in fact, insolvent at the time the Transfers were made.

25. The Transfers enabled Defendants to receive more than they would have received if (i) this case was administered under chapter 7 of the Bankruptcy Code; (ii) each Transfer had not been made; and (iii) Defendants had received payment of the antecedent debt paid by each Transfer to the extent provided by the Bankruptcy Code. Specifically, Defendants were general unsecured creditors of Plaintiff, and unsecured creditors in these chapter 11 cases will receive less than full value on account of their unsecured claims.

26. Based upon the foregoing, the Transfers constitute avoidable preferential transfers pursuant to section 547(b) of the Bankruptcy Code.

27. Pursuant to section 550(a) of the Bankruptcy Code, the Court should enter an Order granting judgment in favor of Plaintiff and against each Defendant (i) avoiding the Transfers each Defendant received, pursuant to section 547(b) of the Bankruptcy Code; (ii) holding each Defendant liable in an amount not less than the amount of the Transfers it received, plus interest from the date hereof and the costs and expenses of this action including, without limitation, attorneys' fees; and (iii) ordering each Defendant to pay to Plaintiff the amount of the Transfers it received, pursuant to sections 547(b) and 550(a) of the Bankruptcy Code.

**WHEREFORE**, Plaintiff respectfully requests that the Court:

a. enter judgment in favor of Plaintiff and against each Defendant in an amount not less than the amount of the Transfers such Defendant received, plus costs, interest and attorneys fees as allowed by law;

b. order each Defendant to pay to Plaintiff the amount of the Transfers it received, pursuant to sections 547(b) and 550(a) of the Bankruptcy Code; and

c. grant such other and further relief as this Court may deem just and proper.

DATED: New York, New York  
September 7, 2010

BUTZEL LONG, a professional corporation

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Counsel for Plaintiffs

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Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Antecedent Debt: Purchase Order/Invoice Number	Purchase Order/ Invoice	Transfer Type
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 5,351.25	K902053105ISK8758501	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 6,421.50	K902107831ISK8659410	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 69,228.90	K902185257ISK8632820	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 25,309.27	K902185257ISK8632920	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 24,287.69	K902185728ISD6493706	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 24,437.69	K902185729ISD6493806	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 9,131.25	K902186036ISD6502218	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 86,760.78	K902186036ISD6502318	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 38,948.61	K902186108ISD6498918	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 43,016.36	K902186108ISD6499018	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 80,892.67	K902186109ISD6513518	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 9,557.08	K902186209ISD6497210	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 2,842.02	K902186209ISD6497310	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 9,967.07	K902186209ISD6497410	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 22,579.32	K902186210ISD6497610	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 9,688.66	K902187813ISD6513119	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 15,546.38	K902187813ISD6513219	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 25,852.91	K902187814ISD6513919	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 25,712.91	K902187819ISK8705820	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 72,171.94	K902188480ISK8727008	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 95,231.80	K902188481ISK8727208	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 16,633.76	K902188482ISK8761715	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 18,496.00	K902242524ISD6484103	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 26,616.59	K902242535ISD6484003	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 18,743.52	K902242922ISD6493517	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 27,052.57	K902242923ISD6493617	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 27,052.57	K902242923ISD6493617	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 23,307.00	K902243264ISD6505213	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 28,002.40	K902243265ISD6505313	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 14,603.68	K902243605ISD6516221	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 27,968.40	K902243606ISD6516321	INVOICE	CHECK
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07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 95,837.57	K902348440ISK8689117	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 25,333.45	K902349690ISK8712120	INVOICE	CHECK
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07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 11,944.32	K902524680ISD6484903	INVOICE	CHECK
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07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 5,167.50	K902524730ISK8628303	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 5,583.76	K902524740ISD6487704	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 6,201.00	K902524750ISK8635904	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 8,033.02	K902524760ISD6490505	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 6,201.00	K902524770ISK8642205	INVOICE	CHECK
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07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 5,351.25	K902524800ISK8648506	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 5,813.18	K902524810ISD6495407	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 6,421.50	K902524820ISK8654207	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 18,564.70	K902524840ISD6497010	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 11,601.98	K902524880ISD6499511	INVOICE	CHECK



Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Antecedent Debt: Purchase Order/Invoice Number	Purchase Order/ Invoice	Transfer Type
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 6,421.50	K902524900ISK8666711	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 8,088.16	K902524910ISD6502112	INVOICE	CHECK
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07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 10,812.96	K902524940ISD6504413	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 7,491.75	K902524950ISK8678113	INVOICE	CHECK
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07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 6,421.50	K902524980ISK8686314	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 13,131.22	K902524990ISD6507917	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 5,546.40	K902534360ISD6487803	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 4,159.80	K902534370ISD6490404	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 5,546.40	K902534380ISD6492305	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 8,578.80	K902534390ISD6495007	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 8,578.80	K902534400ISD6499810	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 11,438.40	K902534410ISD6501911	INVOICE	CHECK
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07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 10,008.60	K902534480ISD6521324	INVOICE	CHECK
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07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 7,149.00	K902534510ISD6527827	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 7,149.00	K902534520ISD6530401	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 7,491.75	K902570010ISK8694317	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 12,141.67	K902570040ISD6509618	INVOICE	CHECK
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07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 19,671.20	K902570080ISD6513019	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 4,281.00	K902570090ISK8707719	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 19,652.30	K902570110ISD6515320	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 5,351.25	K902570120ISK8716220	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 20,793.90	K902570140ISD6517321	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 6,421.50	K902570150ISK8722721	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 16,759.29	K902570160ISD6519124	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 7,491.75	K902570170ISK8727424	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 14,511.15	K902570190ISD6521425	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 7,491.75	K902570210ISK8735125	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 10,869.66	K902570230ISD6523826	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 5,351.25	K902570240ISK8745226	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 12,027.42	K902570250ISD6526127	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 6,421.50	K902570270ISK8749827	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 15,687.81	K902570280ISD6527901	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 21,320.64	K904BCM160006SK87270	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	7/11/2005	\$ 79,939.57	K904BCM167009SK87617	INVOICE	CHECK
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	8/2/2005	\$ 932.25	D0550026859	PO	EFT
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	8/2/2005	\$ 2,355.28	D0550026861	PO	EFT
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	8/2/2005	\$ 13,288.92	D0550026866	PO	EFT
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	8/2/2005	\$ 18,230.59	SAG90I3772	PO	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	8/2/2005	\$ 97,658.20	SAG90I4974	PO	CHECK

Adversary Proceeding No.	Transfer Recipient(s)	Contracting Entity/Entities	Obligor and Transferring Entity	Transfer Dates	Transfer Amounts	Antecedent Debt: Purchase Order/Invoice Number	Purchase Order/ Invoice	Transfer Type
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	8/8/2005	\$ 9,472.22	S3S30957	PO	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	8/8/2005	\$ 800.00	S3S32064	PO	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	8/8/2005	\$ 413,516.67	SAG90I3746	PO	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	8/8/2005	\$ 49,859.02	SAG90I3747	PO	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	8/8/2005	\$ 764,566.30	SAG90I3772	PO	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	8/8/2005	\$ 554.40	SAG90I4167	PO	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	8/8/2005	\$ 47,253.12	SAG90I4974	PO	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	8/8/2005	\$ 176,679.00	SAG90I5009	PO	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	8/8/2005	\$ 254,767.88	SAG90I5212	PO	CHECK
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	8/16/2005	\$ 25,186.56	88213	INVOICE	CHECK
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	9/2/2005	\$ 772,777.19	D0550005490	PO	EFT
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	9/2/2005	\$ 196,732.80	D0550005651	PO	EFT
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	9/2/2005	\$ 1,072.50	D0550011706	PO	EFT
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	9/2/2005	\$ 1,406.90	D0550016767	PO	EFT
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	9/2/2005	\$ 1,648.69	D0550026861	PO	EFT
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	9/2/2005	\$ 4,429.64	D0550026866	PO	EFT
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	9/2/2005	\$ 7,617.60	D0550037046	PO	EFT
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	9/2/2005	\$ 45,096.64	D0550050375	PO	EFT
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	9/8/2005	\$ 260,001.72	SAG90I3747	PO	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	9/8/2005	\$ 282,098.17	SAG90I3772	PO	CHECK
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	9/20/2005	\$ 2,361.24	90635	INVOICE	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	9/8/2005	\$ 80,321.14	SAG90I5009	PO	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	9/22/2005	\$ 18,496.00	SAG90I3772	PO	CHECK
07-02688	TIMKEN	DAS LLC	DAS LLC	9/28/2005	\$ 1,000,000.00			WIRE
07-02688	TIMKEN	DAS LLC	DAS LLC	10/3/2005	\$ 1,100,000.00			WIRE
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	10/4/2005	\$ 1,537,438.15	D0550005490	PO	EFT
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	10/4/2005	\$ 349,488.00	D0550005651	PO	EFT
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	10/4/2005	\$ 643.50	D0550011706	PO	EFT
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	10/4/2005	\$ 1,125.53	D0550016767	PO	EFT
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	10/4/2005	\$ 1,864.50	D0550026859	PO	EFT
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	10/4/2005	\$ 5,185.80	D0550026860	PO	EFT
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	10/4/2005	\$ 4,710.56	D0550026861	PO	EFT
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	10/4/2005	\$ 95,830.36	D0550050375	PO	EFT
07-02688	TIMKEN COMPANY	DAS LLC	DAS LLC	10/4/2005	\$ 1,150.45	S3S31408	PO	EFT
07-02688	TIMKEN	DAS LLC	DAS LLC	10/6/2005	\$ 507,400.00			WIRE
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	10/7/2005	\$ 2,000.00	S3S32407	PO	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	10/7/2005	\$ 2,000.00	S3S32408	PO	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	10/7/2005	\$ 318,080.23	SAG90I3746	PO	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	10/7/2005	\$ 572,760.85	SAG90I3747	PO	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	10/7/2005	\$ 725,896.78	SAG90I3772	PO	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	10/7/2005	\$ 572,583.30	SAG90I5009	PO	CHECK
07-02688	TIMKEN CORPORATION	DAS LLC	DAS LLC	10/7/2005	\$ 102,800.81	SAG90I5212	PO	CHECK

Total Amount of Claim = \$ 12,161,059.54